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TRANSMITTAL FORM (to be used for all correspondence after initial filing)	Application Number	10/750,471	
	Filing Date	DECEMBER 30, 2003	
	First Named Inventor	CHIANG YEH	
	Art Unit	2644	
	Examiner Name	TBD	
Total Number of Pages in This Submission	2	Attorney Docket Number	134142

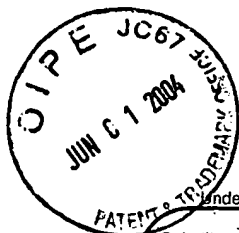
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Firm or Individual name	MICHAEL B. BROOKS REG # 39,921
Signature	<i>Michael B. Brooks</i>
Date	5/27/2004

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Art Unit	2644
Examiner Name	TBD
Attorney Docket Number	134142

Sheet 1 of 1

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		Heinemannm Boston, Oxford Auckland, Johannesburg, Melbourne, New Delhi.	
		HOLLIER, M P, RIMELL A N, and BURRASTON, D, Edited by P J Sheppard and G R Walker, B T Laboratories, UK, Spatial Audio Technology for Telepresence from Telepresence pp. 40-55	
		1999 Kluwer Academic Publishers, Boston.	
		RUMSEY, FRANCIS, Introduction to Spatial Audio, from Spatial Audio, pp. 1-80, Francis Rumsey 2001 Focal Press, Oxford, Auckland, Boston, Johannesburg, Melbourne, New Delhi.	

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